C.	Amendments to	the	Claims.

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- 1. (Withdrawn) A semiconductor device, comprising:
  - a semiconductor substrate;
  - an isolation film buried in the substrate;
  - a gate insulating film formed between the isolation film and having end portions adjacent to the isolation film that are thicker than a central portion.
- 2. (Withdrawn) The semiconductor device according to claim 1, further including:
  - a trench in the semiconductor substrate between adjacent gate insulating films and having a width essentially the same as the distance between the adjacent insulating films; and

the isolation film is buried in the trench.

- 3. (Withdrawn) The semiconductor device according to claim 1, further including:
  a first electrode formed on the gate insulating film;
  a capacitance insulating film formed on the first electrode; and
  a second electrode formed on the capacitance insulating film.
- 4. (Withdrawn) The semiconductor device according to claim 1, wherein:

  an upper surface of the isolation film is at substantially the same height as
  an upper surface of the end portion of the gate insulating film.
  - 5. (Withdrawn) The semiconductor device according to claim 1, wherein:

    an upper surface of the isolation film is higher than an upper surface of the end portion of the gate insulating film.
- 6. (Withdrawn) The semiconductor device according to claim 1, further including:

  a first electrode formed on the gate insulating film and having a recessed portion at a central first electrode portion between the isolation film.
- 7. (Withdrawn) The semiconductor device according to claim 1, wherein:

the semiconductor device is a flash memory.

8. (Currently Amended) A manufacturing method of a semiconductor device, comprising the steps of:

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forming a first oxide film on a surface of a semiconductor substrate;

depositing a stacked film including a first conductive layer in contact with the first oxide film;

etching the stacked film and the first oxide film to form a plurality of stacked film patterns arranged on the semiconductor substrate;

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oxidizing the semiconductor substrate to form a second oxide film on a surface of the semiconductor substrate sandwiched between adjacent said stacked film patterns and a surface of the semiconductor substrate below end portions of the stacked film patterns wherein the second oxide film has a film thickness thicker than the first oxide film;

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forming a side wall mask film on a side of the stacked film patterns to form mask patterns including the stacked film patterns;

removing the portion of the second oxide film sandwiched between the mask patterns and a portion of the underlying semiconductor substrate using the mask patterns as a mask to form a trench in the semiconductor substrate; and

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filling the trench with an insulating film

wherein the stacked film includes a stopper film that provides a stopper for a chemical mechanical polishing step.

25 wherein:

9. (Original) The manufacturing method of a semiconductor device according to claim 8,

the step of filling the trench with an insulating film includes forming the insulating film to have a top surface having a height that essentially matches with a height of the second oxide film.

10. (Original) The manufacturing method of a semiconductor device according to claim 8, further

including the steps of: 30

forming a capacitance insulating film on the surface including the first conductive layer after the step of filling the trench with an insulating film; and forming an electrode on the capacitance insulating film.

11. (Original) The manufacturing method of a semiconductor device according to claim 8, wherein:

the side wall mask film includes a nitride film.

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**12.** (Original) The manufacturing method of a semiconductor device according to claim 8, wherein:

the second oxide film is approximately 20 to 50 nm thicker than the first oxide film.

13. (Cancelled) The manufacturing method of a semiconductor device according to claim 8, wherein:

the stacked film includes a stopper film that provides a stopper for a chemical mechanical polishing step.

14. (Previously Amended) A manufacturing method of a semiconductor device, comprising the steps of:

forming a first oxide film on a surface of a semiconductor substrate; depositing a stacked film including a first layer on the first oxide film; etching the stacked film and the first oxide film to form a plurality of stacked film patterns arranged on the semiconductor substrate;

oxidizing the semiconductor substrate to form a second oxide film on a surface of the semiconductor substrate sandwiched between adjacent stacked film patterns and a surface of the semiconductor substrate below end portions of the stacked film patterns wherein the second oxide film has a film thickness thicker than the first oxide film;

removing the portion of the second oxide film sandwiched between the stacked film patterns and a portion of the underlying semiconductor substrate

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using the stacked film patterns as a mask to form a trench in the semiconductor substrate; and

filling the trench with an insulating film.

5 **15.** (Previously Amended) The manufacturing method of a semiconductor device according to claim 14, wherein:

the step of filling the trench with an insulating film includes forming the insulating film to have a top surface having a height that essentially matches with a height of the first layer.

16. (Original) The manufacturing method of a semiconductor device according to claim 14, further including the steps of:

removing the stacked film patterns so that at least the second oxide film below the stacked film patterns remain;

forming a gate oxide film in a region between the second oxide film;

forming a first electrode over the gate oxide film and at least a portion of the second oxide film.

17. (Original) The manufacturing method of a semiconductor device according to claim 16, wherein:

the first electrode includes end portions next to the insulating film that are higher than a central portion of the first electrode.

18. (Previously Amended) The manufacturing method of a semiconductor device according to claim 16, wherein:

the insulating film has a top surface substantially even with a top surface of the first electrode.

19. (Original) The manufacturing method of a semiconductor device according to claim 16, further including the steps of:

forming a capacitance insulating film on the first electrode; and

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forming a second electrode on the capacitance insulating film.

20. (Original) The manufacturing method of a semiconductor device according to claim 16, wherein:

the first electrode includes polysilicon.

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21. (New) The manufacturing method of a semiconductor device according to claim 8, wherein: the first conductive layer of the stacked film is a transistor gate electrode layer.